GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to Go.Ms.No.582, Revenue (CT-II) Department, dated 12.12.2017 – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.10 Dated: 12- 01-2022

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.582, Revenue(CT-II)Department, dated 12.12.2017
3. Go.Ms.No.304, Revenue(CT-II)Department, dated 03.11.2021
4. Notification No.19/2021-Central Tax (Rate),dated 28.12.2021 Department of Revenue, Ministry of Finance, Government of India.
5. From the Chief Commissioner of State Tax, A.P., File No.REV03-12039/169/2021-DC-GST-CCT, dated: 10-01-2022.

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 12-01-2022.

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification issued in the GO.Ms.No.582, Revenue(CT-II)Department, dated 12.12.2017, namely :-

AMENDMENT

In the said notification, in the Schedule, -

(i) against S. No. 22, for the entry in column (2), the entry "0303, 0304, 0305,0306, 0307, 0308, 0309" shall be substituted;

(ii) against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;

(iii) against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;

(iv) after S. No. 97 and entries relating thereto, the following S. No. and entriesshall be inserted, namely: -

"97A	2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]";

(v) S. No. 101 and the entries relating thereto shall be omitted;

(vi) against S. No. 141, for the entry in column (2), the entry "8807" shall besubstituted;

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administrative (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S to Special Chief Secretary to Chief Minister.
The P.S to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.s to the Spl.C.S (CT, Excise & Regn., & Stamps).
The Law (H) Department
Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER